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Committee of Experts on International Cooperation in Tax Matters
Tenth session
Geneva, 27-31 October 2014

Provisional agenda and organization of work

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
   - (a) Issues related to the updating of the United Nations Model Tax Convention:
     - (i) Article 4 (Resident): application of treaty rules to hybrid entities;
     - (ii) Article 5 (Permanent establishment):
       - a. The meaning of "connected projects";
       - b. Physical presence issue;
     - (iii) Article 8 (Shipping, inland waterways transport and air transport):
       - a. The meaning and coverage of the term "auxiliary activities";
       - b. The application of the article to cruise shipping;
     - (iv) Article 9 (Associated enterprises): update of its commentary and transfer pricing issues;
     - (v) Base erosion and profit shifting;
     - (vi) Article 12 (Royalties): general consideration, including equipment-related issues;
     - (vii) Article 13 (Capital gains): the practical implications of paragraph 4;
     - (viii) Article 23 (Methods for the elimination of double taxation): conflicts of qualification and conflicts of interpretation;
     - (ix) Article 26 (Exchange of information);
     - (x) Taxation of services:

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a. Taxation of services — general discussion;

b. Article on technical services;

c. Other issues;

(b) Other issues:

(i) Issues for the next update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;

(ii) Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;

(iii) Taxation of the extractive industries;

(iv) Taxation of development projects;

(v) Capacity-building;

(vi) Cooperative compliance and corporate governance in tax matters;

(vii) International trade in goods — tax issues.

4. Dates and provisional agenda for the eleventh session of the Committee.

5. Adoption of the report of the Committee on its tenth session.

Organization of work

Date	*Item*	
Monday, 27 October 2014		
9-10 a.m.		Registration of participants
10-10.45 a.m.	1	Opening of the session by the Chair of the Committee
	2	Adoption of the agenda and organization of work (E/C.18/2014/1)
	3	Discussion of substantive issues related to international cooperation in tax matters:
		(a) Issues related to the updating of the United Nations Model Tax Convention
10.45-11.45 a.m.	3 (a) (i)	Article 4 (Resident): application of treaty rules to hybrid entities
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (a) (ii)	Article 5 (Permanent establishment):
		a. The meaning of "connected projects"
1-3 p.m.		Lunch break
3-4 p.m.	3 (a) (ii)	Article 5 (Permanent establishment):
		b. Physical presence issue
4-4.15 p.m.		Coffee break
4.15-6 p.m.	3 (a) (iii)	Article 8 (Shipping, inland waterways transport and air transport):
		a. The meaning and coverage of the term "auxiliary activities";
		b. The application of the article to cruise shipping
Tuesday, 28 October		
10-11.45 a.m.	3 (a) (x)	Taxation of services:
		a. Taxation of services — general discussion;
		b. Article on technical services;
		c. Other issues
11.45 a.m.-12 p.m.		Coffee break

Date	*Item*	
12-1 p.m.	3 (a) (x)	Taxation of services (continued): a. Taxation of services — general discussion; b. Article on technical services; c. Other issues
1-3 p.m.		Lunch break
3-3.30 p.m.	3 (a) (x)	Taxation of services (continued): a. Taxation of services — general discussion; b. Article on technical services; c. Other issues
3.30-4.45 p.m.	3 (b) (v)	Capacity-building Presentation on the capacity development programme of the Financing for Development Office *Presenter*: Secretariat and others
4.45-5 p.m.		Coffee break
5-6 p.m.	3 (a) (viii)	Article 23 (Methods for the elimination of double taxation): conflicts of qualification and conflicts of interpretation *Presenter*: Secretariat and others
Wednesday, 29 October		
10-11.30 a.m.	3 (a) (v)	Base erosion and profit-shifting
11.30-11.45 a.m.		Coffee break
11.45 a.m.-1 p.m.	3 (a) (iv)	Article 9 (Associated enterprises): update of its commentary and transfer pricing issues
1-3 p.m.		Lunch break
3-4.30 p.m.	3 (a) (iv)	Article 9 (Associated enterprises): update of its commentary and transfer pricing issues (continued)
4.30-4.45 p.m.		Coffee break
4.45-6 p.m.	3 (b) (i)	Issues for the next update of the Practical Manual on Transfer Pricing for Developing Countries *Presenter*: Secretariat and others

Date	*Item*	
Thursday, 30 October		
10-11.30 a.m.	3 (a) (vi)	Article 12 (Royalties): general considerations, including equipment-related issues
11.30-11.45 a.m.		Coffee break
11.45 a.m.-1 p.m.	3 (b) (iii)	Taxation of the extractive industries
		Presenter: Secretariat and others
1-3 p.m.		Lunch break
3-4 p.m.	3 (b) (iii)	Taxation of the extractive industries (continued)
		Presenter: Secretariat and others
4-5 p.m.	3 (a) (ix)	Article 26 (Exchange of information)
5-5.15 p.m.		Coffee break
5.15-6 p.m.	3 (b) (iv)	Taxation of development projects
Friday, 31 October		
10-11 a.m.	3 (a) (vii)	Article 13 (Capital gains): the practical implications of paragraph 4
		Presenter: Ms. Pragya Saksena and others
11-11.45 a.m.	3 (b) (ii)	Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries
		Presenter: Mr. Lasars, Secretariat and others
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (b) (ii)	Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (continued)
		Presenter: Mr. Lasars, Secretariat and others
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (b) (vii)	International trade in goods — tax issues
3.45-4.45 p.m.	3 (b) (vi)	Cooperative compliance and corporate governance in tax matters
4.45-5.30 p.m.	4	Dates and provisional agenda for the eleventh session of the Committee
5.30-6 p.m.	5	Adoption of the report of the Committee on its tenth session; closing of the tenth session